

Attorney Docket No. JFE-05-1124

**SUPPLEMENTAL DECLARATION FOR AMENDMENT PRESENTING
CLAIMS FOR MATTER DISCLOSED BUT NOT ORIGINALLY CLAIMED**

We, Minoru Takashima, Masaaki Kohno, Katsumi Yamada, Masaki Kawano and Kaoru Sato, as inventors named in the application for letters patent for an improvement in NON-ORIENTED ELECTRICAL STEEL SHEET AND METHOD FOR MANUFACTURING THE SAME, Serial No. 10/537,194, filed in the United States Patent and Trademark Office on about the 2nd day of June 2005, hereby declare that the subject matter of all amendments was part of our invention and was invented before the filing of the original application, above-identified, for such invention.

ACKNOWLEDGMENT OF REVIEW OF PAPERS AND DUTY OF CANDOR

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations §1.56(a).

In compliance with this duty there is attached an information disclosure statement. 37 C.F.R. §1.97.

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Minoru Takashima 1/26/2009
Minoru Takashima Date

Masaaki Kohno 1/26/2009
Masaaki Kohno Date

Katsumi Yamada 1/28/2009
Katsumi Yamada Date

Masaki Kawano 2/2/2009
Masaki Kawano Date

Kaoru Sato 1/29/2009
Kaoru Sato Date